

OFFICIAL

TOWNSHIP OF HAYCOCK

ORDINANCE NO. 12

AN ORDINANCE - Imposing a tax for general revenue purposes on salaries, wages, commissions and other compensation earned during the period beginning January 1, 1966 and ending December 31, 1966, by residents of the Township of Haycock, and on salaries, wages, commissions and other compensation earned during said period by non-residents of the Township of Haycock for work done, or services performed or rendered in the Township of Haycock, and on the net profits earned during said period from businesses, professions or other activities conducted by residents of the Township of Haycock, and on the net profits earned during said period from businesses, professions or other activities conducted in the Township of Haycock by non-residents; requiring the filing of declarations and returns, and the giving of information by employers and by those subject to the tax, imposing on employers the duty of collecting the tax at source, providing for the administration and enforcement of the ordinance, and imposing penalties for violation thereof.

WHEREAS, the General Assembly of the Commonwealth of Pennsylvania by virtue of Act No. 481, approved June 25, 1947, P.L. 1145, with its supplements and amendments, authorizes the Supervisors of Townships to levy, assess and provide for the collection of certain taxes on persons, transactions, occupations, and privileges within the limits of said Townships; and

WHEREAS, it has become necessary to secure additional revenue to meet the costs and expenses incident to the conduct of the activities and functions of the government of the Township of Haycock, Bucks County, Pennsylvania.

THE BOARD OF SUPERVISORS OF THE TOWNSHIP OF HAYCOCK under the authority of the Act of June 25, 1947, (P.L. 1145) and its amendments hereby enacts as follows:

SECTION 1. DEFINITIONS - The following words and phrases, when used in this ordinance, shall have the meanings ascribed to them in this section, except where the context clearly indicates or requires a different meaning:

"Association." A partnership, limited partnership, or any other form of unincorporated enterprise, owned by two or more persons.

"Business." An enterprise, activity, profession or undertaking of any nature conducted for profit or ordinarily conducted for profit, whether by an individual, partnership, association, or any other entity.

"Corporation." A corporation or joint stock association organized under the laws of the United States, the State of Pennsylvania, or any other State, territory, foreign country or dependency.

"Income Tax Officer." The person, official, firm or corporation designated by the Board of Supervisors to collect the tax levied under this ordinance.

"Earnings." Salaries, wages, commissions and other compensation as defined in this Ordinance.

"Employer." An individual, partnership, association, corporation, governmental body or unit or agency, or any other entity employing

one or more persons on a salary, wage, commission or other compensation basis.

"Net Profits." The net gain from the operation of a business, profession or enterprise, after provision for all costs and expenses incurred in the conduct thereof, either paid or accrued in accordance with the accounting system used in such business, profession or enterprise, but without deduction of taxes based on income.

"Nonresident." An individual, partnership, association or other entity domiciled outside the Township of Haycock.

"Person." A natural person, partnership, corporation, fiduciary or association. Whenever used in any section prescribing and imposing a penalty, the term "Person", as applied to associations, shall mean the partners or members thereof, and as applied to corporations, the officers thereof.

"Resident." An individual, partnership, association, or other entity domiciled in the Township of Haycock.

"Salaries, wages, commissions and other compensation" shall include salaries, wages, commissions, bonuses, incentive payments, fees and tips that may accrue or be received by an individual for services rendered, whether directly or through an agent and whether in cash or in property; but shall not include periodic payments for sick or disability benefits and those commonly recognized as old-age benefits, retirement pay, or pensions paid to persons retired from service after reaching a specific age or after a stated period of employment, nor public assistance or unemployment compensation payments, nor any wages or compensation paid by the United States to any person for active service in the Army, Navy or Air Force of the United States nor any bonus or additional compensation paid by the

United States or the Commonwealth of Pennsylvania or any other State for such service.

"Taxpayer." A person, whether an individual, partnership, association, or any other entity, required hereunder to file a return of earnings on net profits, or to pay a tax thereon. The singular shall include the plural, and the masculine shall include the feminine and the neuter.

SECTION 2. IMPOSITION OF TAX. A tax for general revenue purposes of one percentum is hereby imposed upon the following:

(a) Salaries, wages, commissions and other compensation earned on and after January 1, 1966, by residents of the Township of Haycock,

(b) Salaries, wages, commissions and other compensation earned on and after January 1, 1966, by non-residents of the Township of Haycock for work done or services performed or rendered in the Township of Haycock,

(c) Net profits, earned on and after January 1, 1966, of businesses, professions and other activities conducted by residents of the Township of Haycock, and

(d) Net profits, earned on and after January 1, 1966, of businesses, professions and other activities conducted in the Township of Haycock by non-residents.

The tax levied under (a) and (b) herein shall relate to and be imposed upon salaries, wages, commissions and other compensation paid by an employer or on his behalf to any person who is employed by or renders services to him. The tax levied under (c) and (d) herein shall relate to and be imposed on the net profits of any business, profession or enterprise carried on by any person, as owner or as proprietor, either individually or in association with

some other person or persons.

(e) Provided, however, that this tax shall be collectable only at the rate of one-half of one percentum ( $\frac{1}{2}$  of 1%) from residents of the Township of Haycock during the period from January 1, 1966 to December 31, 1966, if the School District of the Township of Haycock shall levy and collect a similar tax during said period.

### SECTION 3. DECLARATION AND PAYMENT OF TAX.

(a) Every Taxpayer who anticipates any net profits, or any earnings not subject to the provisions of Section 4 of this Ordinance relating to collection at source, shall, on or before February 15, 1966 make and file with the Income Tax Collector on a form prescribed by the Income Tax Collector, a declaration of his estimated net profits, or earnings, during the period beginning January 1, 1966, and ending December 31, 1966, setting forth the estimated amount of net profits or earnings anticipated by him during the said period and subject to the tax, together with such other information as the Income Tax Collector may require.

(b) The declaration shall show the estimated amount of tax imposed by this Ordinance on such estimated net profits or earnings, the estimated amount of tax which will be collected at source in accordance with Section 4 of this Ordinance, and the balance due. The taxpayer making the declaration shall, at the time of filing thereof, pay to the Income Tax Collector the estimated amount of tax as shown due thereon. Provided, however, that the taxpayer shall have the right to pay the estimated tax or the balance of estimated tax due, as shown on his return, in four quarterly installments, as follows: the first installment at the time of filing the declaration on or before April 15, 1966, and the other installments on or before July 15, 1966, October 15, 1966, and January 15, 1967, respectively.

(c) Any taxpayer, who first anticipates any net profits, or any earnings not subject to the provisions of Section 4 of this Ordinance relating to collection at source after April 15, 1966, shall make and file the declaration hereinabove required on or before July 15, 1966, October 15, 1966, or January 15, 1967, whichever of these dates next follows the date on which the taxpayer first anticipates such net profits or earnings. The taxpayer making the declaration shall, at the time of filing thereof, pay to the Income Tax Collector the estimated amount of tax shown as due thereon. Provided, however, that the taxpayer shall have the right to pay the estimated tax or the balance of the estimated tax due, as shown on his return, in equal installments on or before the quarterly installment payment dates which remain after the filing of the declaration.

(d) On or before April 15, 1966, every taxpayer who receives net profits, or any earnings from which no tax was deducted under the provisions of Section 4 of this Ordinance relating to collection at source, shall make and file with the Income Tax Collector, on a form prescribed by him a final return showing all of his net profits or earnings for the period beginning January 1, 1966, and ending December 31, 1966, the total amount of tax due, the amount of estimated tax paid under the provisions of this section, the amount of tax deducted under the provisions of Section 4 of this Ordinance, and the balance due. Provided, however, that any taxpayer may, in lieu of paying the fourth quarterly installment of his estimated tax, elect to make and file with the Income Tax Collector on or before January 15, 1967, the final return as hereinabove required. At the time of filing the final return each taxpayer shall pay the balance of the tax due or shall make demand for refund or credit in the case of overpayment.

(e) Every taxpayer who discontinues business prior to December 31, 1966, shall, within seven (7) days after the discontinuance of business, file his final return as hereinabove required and pay the tax due.

#### SECTION 4. COLLECTION AT SOURCE.

(a) Every employer within the Township of Haycock who employs one or more persons on a salary, wages, commission or other compensation basis shall deduct monthly, or more often than monthly, at the time of payment thereof, the tax imposed by this ordinance on the salaries, wages, commissions and other compensation due to his employee or employees, and shall file with the Income Tax Collector on a form or forms furnished by or obtainable from said Income Tax Collector, quarterly returns herein prescribed and pay to said Income Tax Collector, the amount of taxes deducted and shown by such returns to be due for each quarter by each employee. Such quarterly returns shall be filed and payment of taxes so deducted as shown due thereon shall be paid on or before April 30, 1966, for all taxes being deducted during the quarter beginning January 1, 1966 and ending March 31, 1966; on or before July 31, 1966, for the quarter beginning April 1, 1966 and ending June 30, 1966; on or before October 31, 1966 for the quarter beginning July 1, 1966 and ending September 30, 1966; and on or before January 31, 1967 for the quarter beginning October 1, 1966 and ending December 31, 1966.

(b) On or before February 15, 1967 every such employer shall file with the Income Tax Collector on forms prescribed by him;

(1) An annual return showing the total amount of salaries, wages, commissions and other compensation paid, the total amount of tax deducted, and the total amount of tax paid to the Income Tax Collector during the period beginning January 1, 1966 and ending December 31,

1966; and

(2) A return for each employee employed during all or any part of the period beginning January 1, 1966 and ending December 31, 1966, setting forth the employee's name, address and Social Security number, the amount of salaries, wages, commissions or other compensations paid to the employees during said period, the amount of tax deducted, the amount of tax paid to the Income Tax Collector and such other information as the Income Tax Collector may require. Every employer shall furnish a copy of the individual return to the employee for whom it is filed.

(c) Every employer who discontinues business prior to December 31, 1966 shall, within seven (7) days after the discontinuance of business, file the returns hereinafter required and pay the tax due.

(d) The failure or omission of any employer to make the deductions required by this section shall not relieve any employee from the payment of the tax or from complying with the requirements of this Ordinance relating to the filing of declarations and returns.

#### SECTION 5. POWERS AND DUTIES OF INCOME TAX COLLECTOR.

(a) It shall be the duty of the Income Tax Collector to collect and receive the taxes, fines and penalties imposed by this Ordinance. It shall also be his duty to keep a record showing the amount received by him from each person paying the tax and the date of such receipt.

(b) The Income Tax Collector is hereby charged with the administration and enforcement of the provisions of this Ordinance, and is hereby empowered to prescribe, adopt, promulgate and enforce rules and regulations relating to any matter pertaining to the administration and enforcement of this Ordinance, including provision for the reexamination and correction of declarations and returns and of payment alleged or found to be incorrect, or as to which an



overpayment is claimed or found to have occurred, and to prescribe forms necessary for the administration of this Ordinance.

(c) The Income Tax Collector is hereby authorized to examine the books, papers, and records of any employer or supposed employer or of any taxpayer or supposed taxpayer in order to verify the accuracy of any declaration of return, or, if no declaration of return was filed, to ascertain the tax due. Every employer or supposed employer and every taxpayer or supposed taxpayer is hereby directed and required to give to the Income Tax Collector or to any agent designated by him, the means, facilities and opportunity for such examinations and investigations as are hereby authorized.

(d) Any information gained by the Income Tax Collector, his agents, or by any other official or agent of the Township of Haycock as a result of any declarations, returns, investigations, hearings, or verifications required or authorized by this Ordinance shall be confidential except for official purposes and except in accordance with a proper judicial order or as otherwise provided by law.

(e) Any person aggrieved by any action of the Income Tax Collector shall have the right of appeal as provided by law.

(f) The Income Tax Collector shall be bonded by a good and reliable bonding company in an amount sufficient to protect the Township of Haycock at all times for all monies coming into his hands for Township purposes under this Ordinance.

(g) The Income Tax Collector shall receive for the proper performance of his duties under this Ordinance compensation in an amount to be determined by the Board of Supervisors.

#### SECTION 6. SUIT FOR COLLECTION OF TAX.

(a) All taxes imposed by this Ordinance, together with all interest and penalties due thereon shall be recoverable in an action of assumpsit in the name of the Township or in such other manner as is now or may

hereafter be authorized by law.

(b) Any suit brought to recover the tax imposed by this Ordinance shall be begun within six (6) years after such tax is due or within six (6) years after a declaration or return has been filed, whichever date is later. Provided, however, that limitation shall not prevent the institution of a suit for the collection of any tax due or determined to be due in the following cases:

(1) Where no declaration or return was filed by any person although a declaration or return was required to be filed by him under the provisions of this Ordinance.

(2) Where an examination of the declaration or return filed by any person or of other evidence relating to such declaration of the Income Tax Collector reveals a fraudulent evasion of taxes, including, but not limited to, substantial understatement of taxes deducted and of actual or estimated net profits or earnings.

(3) Where any person has deducted taxes under the provisions of this Ordinance and has failed to pay the amount so deducted to the Income Tax Collector.

SECTION 7. INTEREST AND PENALTIES. If for any reason the tax is not paid when due, interest at the rate of six per centum (6%) per annum on the amount of said tax, and an additional penalty of one-half of one per centum ( $\frac{1}{2}$  of 1%) of the amount of the unpaid tax for each month or fraction thereof during which the tax remains unpaid, shall be added and collected. Where suit is brought for the recovery of any such tax, the person liable therefor shall, in addition, be liable for the costs of collection and the interest and penalties herein imposed.

SECTION 8. PAYMENT UNDER PROTEST AND REFUNDS. The Income Tax Collector is hereby authorized to accept payment under protest of the

amount of tax claimed by the Township in any case where any person disputes the validity or amount of the Township's claim for the tax. If it is thereafter judicially determined by a court of competent jurisdiction that there has been an overpayment to the Income Tax Collector, the amount of the overpayment shall be refunded to the person who paid under protest.

SECTION 9. APPLICABILITY. The tax imposed by this Ordinance shall not apply:

(a) To any person as to whom it is beyond the legal power of the Township of Haycock to impose the tax herein provided for under the Constitution of the United States and the Constitution and laws of the Commonwealth of Pennsylvania.

(b) To institutions or organizations operated for public, religious, educational or charitable purposes, to institutions, or organizations not organized or operated for private profit, or to trusts and foundations established for any such said purposes.

This section shall not be construed to exempt any person who is an employer from the duty of collecting the tax at source from his employees and paying the amount collected to the Income Tax Collector under the provisions of Section 4 of this Ordinance.

SECTION 10. FINES AND PENALTIES FOR VIOLATION OF ORDINANCE.

(a) Any person who fails, neglects or refuses to make any declaration or return required by this Ordinance; any employer who fails, neglects, or refuses to register or to pay the tax deducted from his employees; any person who refuses to permit the Income Tax Collector or any agent designated by him to examine his books, records and papers; any person who makes any incomplete, false or fraudulent return or attempts to do anything whatsoever to avoid the full disclosure of the amount of his net profits or earnings to avoid the payment of the

whole or any part of the tax imposed by this Ordinance, shall upon conviction thereof before any Justice of the Peace, be sentenced to pay a fine of not more than Three Hundred (\$300.00) Dollars for each offense and costs, and, in default of payment of said fine and costs, to be imprisoned in the Bucks County Jail for a period not exceeding thirty (30) days..

(b) Any person who divulges any information which is confidential under the provisions of Subsection (d) of Section 5 of this Ordinance shall, upon conviction thereof before any Justice of the Peace, be sentenced to pay a fine of not more than Three Hundred (\$300.00) Dollars for each offense and costs, and, in default of payment of said fine and costs, to be imprisoned in the Bucks County Jail for a period not exceeding thirty (30) days.

(c) The penalties imposed under this section shall be in addition to any other penalty imposed by any other section of this Ordinance.

(d) The failure of any person to receive or procure the forms required for making the declarations or returns required by this Ordinance shall not excuse him from making such declaration or return.

**SECTION 11. SEVERABILITY.** The provisions of this Ordinance are severable. If any sentence, clause or section of this Ordinance is for any reason found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall not affect or impair any of the remaining provisions, sentences, clauses or sections of this Ordinance. It is hereby declared to be the intent of the Township of Haycock that this Ordinance would have been adopted had such unconstitutional, illegal or invalid sentence, clause or section not been included herein.

ENACTED AND ORDAINED into a law this 27<sup>th</sup> day of November A.D. 1965.

HAYCOCK TOWNSHIP BOARD OF SUPERVISORS

/s/

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William F. Snyder

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Franklin J. Reichenbach

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William Frei

11-27-65